

**EXHIBIT A**

Dewan & Sons' Unpaid Goods

| DEWAN & SONS EXPORTS PVT LTD FY 2024-25 |          |           |                |              |                   |           |                      |                        |
|---|----------|-----------|----------------|--------------|-------------------|-----------|----------------------|------------------------|
| INV.NO.                                 | PO NO    | INV.DATE  | INVOICE AMOUNT | DUE AMOUNT   | IN TRANSIT AMOUNT | BL DATE   | DELIVERY DATE OR ETA | CLAIM TYPE             |
| 143/24                                  | 95152792 | 13-May-24 | \$ 9,081.96    | \$ 9,081.96  |                   | 23-May-24 | 5-Jul-24             | General Unsecured      |
| 307/24                                  | 95193421 | 5-Jun-24  | \$ 8,769.60    | \$ 8,769.60  |                   | 18-Jun-24 | 1-Aug-24             | General Unsecured      |
| 274/24                                  | 95320735 | 3-Jun-24  | \$ 2,141.76    | \$ 2,141.76  |                   | 18-Jun-24 | 5-Aug-24             | General Unsecured      |
| 275/24                                  | 95320736 | 3-Jun-24  | \$ 2,048.64    | \$ 2,048.64  |                   | 20-Jun-24 | 5-Aug-24             | General Unsecured      |
| 277/24                                  | 95195192 | 3-Jun-24  | \$ 11,710.40   | \$ 11,710.40 |                   | 20-Jun-24 | 5-Aug-24             | General Unsecured      |
| 220/24                                  | 95195190 | 23-May-24 | \$ 16,844.96   | \$ 16,844.96 |                   | 17-Jun-24 | 6-Aug-24             | General Unsecured      |
| 266/24                                  | 95193424 | 31-May-24 | \$ 29,492.40   | \$ 29,492.40 |                   | 22-Jun-24 | 10-Aug-24            | General Unsecured      |
| 193/24                                  | 95195188 | 20-May-24 | \$ 10,899.68   | \$ 10,899.68 |                   | 4-Jun-24  | 11-Aug-24            | General Unsecured      |
| 221/24                                  | 95347348 | 23-May-24 | \$ 1,676.16    | \$ 1,676.16  |                   | 3-Jun-24  | 11-Aug-24            | General Unsecured      |
| 241/24                                  | 95193416 | 28-May-24 | \$ 12,639.60   | \$ 12,639.60 |                   | 28-Jun-24 | 12-Aug-24            | General Unsecured      |
| 201/24                                  | 95347350 | 21-May-24 | \$ 1,489.92    | \$ 1,489.92  |                   | 5-Jun-24  | 13-Aug-24            | General Unsecured      |
| 202/24                                  | 95193422 | 21-May-24 | \$ 7,516.80    | \$ 7,516.80  |                   | 5-Jun-24  | 13-Aug-24            | General Unsecured      |
| 341/24                                  | 95252802 | 11-Jun-24 | \$ 20,507.00   | \$ 20,507.00 |                   | 22-Jun-24 | 14-Aug-24            | General Unsecured      |
| 342/24                                  | 95299494 | 11-Jun-24 | \$ 16,337.00   | \$ 16,337.00 |                   | 22-Jun-24 | 14-Aug-24            | General Unsecured      |
| 361/24                                  | 95193421 | 14-Jun-24 | \$ 8,925.84    | \$ 8,925.84  |                   | 5-Jul-24  | 15-Aug-24            | General Unsecured      |
| 354/24                                  | 95193419 | 12-Jun-24 | \$ 4,675.44    | \$ 4,675.44  |                   | 20-Jun-24 | 18-Aug-24            | General Unsecured      |
| 276/24                                  | 95347349 | 3-Jun-24  | \$ 807.04      | \$ 807.04    |                   | 20-Jun-24 | 20-Aug-24            | 503(b)(9)              |
| 306/24                                  | 95193419 | 5-Jun-24  | \$ 4,593.60    | \$ 4,593.60  |                   | 20-Jun-24 | 20-Aug-24            | 503(b)(9)              |
| 366/24                                  | 95252802 | 15-Jun-24 | \$ 6,699.00    | \$ 6,699.00  |                   | 28-Jun-24 | 20-Aug-24            | 503(b)(9)              |
| 72/24                                   | 95152797 | 27-Apr-24 | \$ 5,776.92    | \$ 5,776.92  |                   | 10-May-24 | 21-Aug-24            | 503(b)(9)              |
| 194/24                                  | 95195191 | 20-May-24 | \$ 6,305.60    | \$ 6,305.60  |                   | 4-Jun-24  | 22-Aug-24            | 503(b)(9)              |
| 398/24                                  | 95252804 | 21-Jun-24 | \$ 19,062.00   | \$ 19,062.00 |                   | 5-Jul-24  | 26-Aug-24            | 503(b)(9)              |
| 403/24                                  | 95299496 | 22-Jun-24 | \$ 19,964.00   | \$ 19,964.00 |                   | 5-Jul-24  | 28-Aug-24            | 503(b)(9)              |
| 404/24                                  | 95252804 | 22-Jun-24 | \$ 16,424.00   | \$ 16,424.00 |                   | 5-Jul-24  | 28-Aug-24            | 503(b)(9)              |
| 401/24                                  | 95299495 | 22-Jun-24 | \$ 23,591.00   | \$ 23,591.00 |                   | 10-Jul-24 | 4-Sep-24             | 503(b)(9)              |
| 402/24                                  | 95299498 | 22-Jun-24 | \$ 23,250.00   | \$ 23,250.00 |                   | 5-Jul-24  | 4-Sep-24             | 503(b)(9)              |
| 339/24                                  | 95252805 | 11-Jun-24 | \$ 23,085.00   | \$ 23,085.00 |                   | 22-Jun-24 | 8-Sep-24             | 503(b)(9)              |
| 340/24                                  | 95299497 | 11-Jun-24 | \$ 14,415.00   | \$ 14,415.00 |                   | 22-Jun-24 | 8-Sep-24             | 503(b)(9)              |
| 451/24                                  | 95301011 | 3-Jul-24  | \$ 8,298.00    | \$ 8,298.00  |                   | 22-Jul-24 | 8-Sep-24             | 503(b)(9)              |
| 397/24                                  | 95259318 | 21-Jun-24 | \$ 15,740.40   | \$ 15,740.40 |                   | 5-Jul-24  | 9-Sep-24             | 503(b)(9)              |
| 384/24                                  | 95268213 | 19-Jun-24 | \$ 14,850.00   | \$ 14,850.00 |                   | 5-Jul-24  | 12-Sep-24            | Post-Petition Delivery |
| 385/24                                  | 95259318 | 19-Jun-24 | \$ 18,876.00   | \$ 18,876.00 |                   | 5-Jul-24  | 12-Sep-24            | Post-Petition Delivery |
| 690/24                                  | 95268210 | 29-Jul-24 | \$ 12,339.00   | \$ 12,339.00 |                   | 9-Aug-24  | 20-Sep-24            | Post-Petition Delivery |

| DEWAN & SONS EXPORTS PVT LTD FY 2024-25 |          |           |                |              |                   |           |                      |                        |
|---|----------|-----------|----------------|--------------|-------------------|-----------|----------------------|------------------------|
| INV.NO.                                 | PO NO    | INV.DATE  | INVOICE AMOUNT | DUE AMOUNT   | IN TRANSIT AMOUNT | BL DATE   | DELIVERY DATE OR ETA | CLAIM TYPE             |
| 691/24                                  | 95399572 | 29-Jul-24 | \$ 4,956.00    | \$ 4,956.00  |                   |           | 20-Sep-24            | Post-Petition Delivery |
| 692/24                                  | 95399832 | 29-Jul-24 | \$ 3,333.00    | \$ 3,333.00  |                   | 9-Aug-24  | 20-Sep-24            | Post-Petition Delivery |
| 693/24                                  | 95259315 | 29-Jul-24 | \$ 26,024.80   | \$ 26,024.80 |                   | 9-Aug-24  | 20-Sep-24            | Post-Petition Delivery |
| 694/24                                  | 95415351 | 29-Jul-24 | \$ 21,994.50   | \$ 21,994.50 |                   | 9-Aug-24  | 20-Sep-24            | Post-Petition Delivery |
| 530/24                                  | 95415351 | 12-Jul-24 | \$ 9,863.00    | \$ 9,863.00  |                   | 1-Aug-24  | 22-Sep-24            | Post-Petition Delivery |
| 552/24                                  | 95348487 | 16-Jul-24 | \$ 3,802.00    | \$ 3,802.00  |                   | 1-Aug-24  | 22-Sep-24            | Post-Petition Delivery |
| 450/24                                  | 95301010 | 3-Jul-24  | \$ 8,298.00    | \$ 8,298.00  |                   | 2-Aug-24  | 23-Sep-24            | Post-Petition Delivery |
| 346/24                                  | 95193422 | 11-Jun-24 | \$ 7,650.72    | \$ 7,650.72  |                   | 11-Jul-24 | 25-Sep-24            | Post-Petition Delivery |
| 477/24                                  | 95399575 | 4-Jul-24  | \$ 7,084.00    | \$ 7,084.00  |                   | 11-Jul-24 | 25-Sep-24            | Post-Petition Delivery |
| 485/24                                  | 95320748 | 5-Jul-24  | \$ 6,084.45    | \$ 6,084.45  |                   |           | 25-Sep-24            | Post-Petition Delivery |
| 518/24                                  | 95320750 | 11-Jul-24 | \$ 7,067.70    | \$ 7,067.70  |                   | 2-Aug-24  | 25-Sep-24            | Post-Petition Delivery |
| 635/24                                  | 95348489 | 23-Jul-24 | \$ 4,486.36    | \$ 4,486.36  |                   | 9-Aug-24  | 25-Sep-24            | Post-Petition Delivery |
| 528/24                                  | 95399837 | 11-Jul-24 | \$ 5,719.60    | \$ 5,719.60  |                   | 9-Aug-24  | 29-Sep-24            | Post-Petition Delivery |
| 519/24                                  | 95320752 | 11-Jul-24 | \$ 5,691.60    | \$ 5,691.60  |                   | 9-Aug-24  | 1-Oct-24             | Post-Petition Delivery |
| 553/24                                  | 95415355 | 16-Jul-24 | \$ 1,977.04    | \$ 1,977.04  |                   | 9-Aug-24  | 1-Oct-24             | Post-Petition Delivery |
| 634/24                                  | 95348488 | 23-Jul-24 | \$ 3,573.88    | \$ 3,573.88  |                   | 9-Aug-24  | 1-Oct-24             | Post-Petition Delivery |
| 659/24                                  | 95415352 | 25-Jul-24 | \$ 8,400.00    | \$ 8,400.00  |                   | 13-Aug-24 | 1-Oct-24             | Post-Petition Delivery |
| 714/24                                  | 95415354 | 30-Jul-24 | \$ 20,529.00   | \$ 20,529.00 |                   | 20-Aug-24 | 1-Oct-24             | Post-Petition Delivery |
| 713/24                                  | 95415351 | 30-Jul-24 | \$ 21,018.00   | \$ 21,018.00 |                   | 13-Aug-24 | 5-Oct-24             | Post-Petition Delivery |
| 517/24                                  | 95320749 | 11-Jul-24 | \$ 5,547.60    | \$ 5,547.60  |                   | 2-Aug-24  | 11-Oct-24            | Post-Petition Delivery |
| 486/24                                  | 95320751 | 5-Jul-24  | \$ 4,625.10    | \$ 4,625.10  |                   | 26-Jul-24 | 12-Oct-24            | Post-Petition Delivery |
| 487/24                                  | 95399836 | 5-Jul-24  | \$ 4,376.60    | \$ 4,376.60  |                   | 29-Jul-24 | 12-Oct-24            | Post-Petition Delivery |
| 529/24                                  | 95415354 | 11-Jul-24 | \$ 9,360.00    | \$ 9,360.00  |                   |           | 13-Nov-24            | Post-Petition Delivery |
| 660/24                                  | 95268210 | 25-Jul-24 | \$ 20,682.50   | \$ 20,682.50 |                   | 9-Aug-24  | 13-Nov-24            | Post-Petition Delivery |
| 213/24                                  | 95252806 | 3-Aug-24  | \$ 34,593.00   |              | \$ 34,593.00      |           | 30-Sep-24            | Post-Petition Delivery |
| 214/24                                  | 95268214 | 3-Aug-24  | \$ 10,017.00   |              | \$ 10,017.00      |           | 30-Sep-24            | Post-Petition Delivery |
| 215/24                                  | 95399576 | 3-Aug-24  | \$ 6,468.00    |              | \$ 6,468.00       |           | 30-Sep-24            | Post-Petition Delivery |
| 216/24                                  | 95259320 | 3-Aug-24  | \$ 34,327.20   |              | \$ 34,327.20      |           | 30-Sep-24            | Post-Petition Delivery |
| 217/24                                  | 95415355 | 3-Aug-24  | \$ 9,435.00    |              | \$ 9,435.00       |           | 30-Sep-24            | Post-Petition Delivery |
| 218/24                                  | 95415355 | 3-Aug-24  | \$ 40,369.50   |              | \$ 40,369.50      |           | 30-Sep-24            | Post-Petition Delivery |
| 219/24                                  | 95415355 | 3-Aug-24  | \$ 20,475.00   |              | \$ 20,475.00      |           | 30-Sep-24            | Post-Petition Delivery |
| 222/24                                  | 95252803 | 3-Aug-24  | \$ 23,990.00   |              | \$ 23,990.00      |           | 3-Oct-24             | Post-Petition Delivery |
| 223/24                                  | 95399573 | 3-Aug-24  | \$ 7,308.00    |              | \$ 7,308.00       |           | 3-Oct-24             | Post-Petition Delivery |

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| 224/24                                  | 95268211 | 3-Aug-24  | \$ 12,015.00   | \$ 12,015.00                  | \$ 12,015.00           |                      | 3-Oct-24             | Post-Petition Delivery |
| 225/24                                  | 95399833 | 3-Aug-24  | \$ 4,092.20    | \$ 4,092.20                   | \$ 4,092.20            |                      | 3-Oct-24             | Post-Petition Delivery |
| 226/24                                  | 95259316 | 3-Aug-24  | \$ 36,865.60   | \$ 36,865.60                  | \$ 36,865.60           |                      | 3-Oct-24             | Post-Petition Delivery |
| 227/24                                  | 95415352 | 3-Aug-24  | \$ 9,756.00    | \$ 9,756.00                   | \$ 9,756.00            |                      | 3-Oct-24             | Post-Petition Delivery |
| 240/24                                  | 95252806 | 12-Aug-24 | \$ 10,559.70   | \$ 10,559.70                  | \$ 10,559.70           |                      | 20-Sep-24            | Post-Petition Delivery |
| 242/24                                  | 95399576 | 12-Aug-24 | \$ 2,746.80    | \$ 2,746.80                   | \$ 2,746.80            |                      | 20-Sep-24            | Post-Petition Delivery |
| 243/24                                  | 95259320 | 12-Aug-24 | \$ 15,147.00   | \$ 15,147.00                  | \$ 15,147.00           |                      | 20-Sep-24            | Post-Petition Delivery |
| 244/24                                  | 95415354 | 12-Aug-24 | \$ 18,285.15   | \$ 18,285.15                  | \$ 18,285.15           |                      | 24-Oct-24            | Post-Petition Delivery |
| 251/24                                  | 95415353 | 14-Aug-24 | \$ 43,519.50   | \$ 43,519.50                  | \$ 43,519.50           |                      | 8-Oct-24             | Post-Petition Delivery |
| 252/24                                  | 95268212 | 14-Aug-24 | \$ 10,098.00   | \$ 10,098.00                  | \$ 10,098.00           |                      | 8-Oct-24             | Post-Petition Delivery |
| 253/24                                  | 95399574 | 14-Aug-24 | \$ 6,468.00    | \$ 6,468.00                   | \$ 6,468.00            |                      | 8-Oct-24             | Post-Petition Delivery |
| 254/24                                  | 95399834 | 14-Aug-24 | \$ 3,728.00    | \$ 3,728.00                   | \$ 3,728.00            |                      | 8-Oct-24             | Post-Petition Delivery |
| 255/24                                  | 95259317 | 14-Aug-24 | \$ 30,388.80   | \$ 30,388.80                  | \$ 30,388.80           |                      | 8-Oct-24             | Post-Petition Delivery |
| 261/24                                  | 95415353 | 17-Aug-24 | \$ 24,073.00   | \$ 24,073.00                  | \$ 24,073.00           |                      | 8-Oct-24             | Post-Petition Delivery |
| 265/24                                  | 95252803 | 20-Aug-24 | \$ 9,810.00    | \$ 9,810.00                   | \$ 9,810.00            |                      | 14-Oct-24            | Post-Petition Delivery |
| 267/24                                  | 95268211 | 20-Aug-24 | \$ 5,670.00    | \$ 5,670.00                   | \$ 5,670.00            |                      | 14-Oct-24            | Post-Petition Delivery |
| 268/24                                  | 95259316 | 20-Aug-24 | \$ 6,751.20    | \$ 6,751.20                   | \$ 6,751.20            |                      | 14-Oct-24            | Post-Petition Delivery |
| 269/24                                  | 95415352 | 20-Aug-24 | \$ 13,181.00   | \$ 13,181.00                  | \$ 13,181.00           |                      | 14-Oct-24            | Post-Petition Delivery |
| <b>287/24</b>                           | 95415355 | 26-Aug-24 | \$ 7,475.00    | \$ 7,475.00                   | \$ 7,475.00            |                      | 20-Sep-24            | Post-Petition Delivery |
| <b>295/24</b>                           | 95446443 | 29-Aug-24 | \$ 11,616.80   | \$ 11,616.80                  | \$ 11,616.80           |                      | (none yet)           | Post-Petition Delivery |
| <b>302/24</b>                           | 95543130 | 31-Aug-24 | \$ 1,648.80    | \$ 1,648.80                   | \$ 1,648.80            |                      | (none yet)           | Post-Petition Delivery |
| <b>308/24</b>                           | 95415351 | 2-Sep-24  | \$ 2,359.80    | \$ 2,359.80                   | \$ 2,359.80            |                      | (none yet)           | Post-Petition Delivery |
| <b>312/24</b>                           | 95415352 | 2-Sep-24  | \$ 15,361.65   | \$ 15,361.65                  | \$ 15,361.65           |                      | 22-Oct-24            | Post-Petition Delivery |
| <b>313/24</b>                           | 95259316 | 2-Sep-24  | \$ 7,490.70    | \$ 7,490.70                   | \$ 7,490.70            |                      | 22-Oct-24            | Post-Petition Delivery |
| <b>314/24</b>                           | 95399833 | 2-Sep-24  | \$ 1,507.32    | \$ 1,507.32                   | \$ 1,507.32            |                      | 22-Oct-24            | Post-Petition Delivery |
| <b>320/24</b>                           | 95543127 | 5-Sep-24  | \$ 907.20      | \$ 907.20                     | \$ 907.20              |                      | (none yet)           | Post-Petition Delivery |
|   |          |           |                | <b>Invoice Amount</b>         | <b>Due</b>             | <b>In Transit</b>    |                      |                        |
|   |          |           |                | <b>TOTAL</b>                  | <b>\$ 1,119,484.09</b> | <b>\$ 620,979.17</b> | <b>\$ 498,504.92</b> |                        |
|   |          |           |                | <b>GENERAL UNSECURED</b>      | <b>\$ 164,757.16</b>   | <b>\$ 164,757.16</b> | <b>\$ -</b>          |                        |
|   |          |           |                | <b>503(b)(9)</b>              | <b>\$ 188,011.56</b>   | <b>\$ 188,011.56</b> | <b>\$ -</b>          |                        |
|   |          |           |                | <b>Post-Petition Delivery</b> | <b>\$ 766,715.37</b>   | <b>\$ 268,210.45</b> | <b>\$ 498,504.92</b> |                        |